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10/617,349

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Isaac J. William

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EXAMINER

FRENEL, VANEL

ART UNIT

PAPER NUMBER

3687

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PAPER

**Please find below and/or attached an Office communication concerning this application or proceeding.**

The time period for reply, if any, is set in the attached communication.

<b>Office Action Summary</b>	<b>Application No.</b> 10/617,349	<b>Applicant(s)</b> WILLIAM ET AL.	
	<b>Examiner</b> VANEL FRENEL	<b>Art Unit</b> 3687	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

### Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

### Status

- 1) ☒ Responsive to communication(s) filed on 22 December 2008.
- 2a) ☒ This action is **FINAL**.                      2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

### Disposition of Claims

- 4) ☒ Claim(s) 1-30 is/are pending in the application.
- 4a) Of the above claim(s) \_\_\_\_\_ is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 1-30 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

### Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

### Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All    b) ☐ Some \*    c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
  2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
  3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

### Attachment(s)

- |  |   |
|--|---|
| 1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892)          | 4) <input type="checkbox"/> Interview Summary (PTO-413)           |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | Paper No(s)/Mail Date. _____                                      |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08)          | 5) <input type="checkbox"/> Notice of Informal Patent Application |
| Paper No(s)/Mail Date _____  | 6) <input type="checkbox"/> Other: _____                          |

## **DETAILED ACTION**

### **Notice to Applicant**

1. This communication is in response to the Amendment filed on 12/22/08. Claims 1, 15, 19, 23 and 27 have been amended. Claims 1-30 are pending.

### ***Claim Rejections - 35 USC § 103***

2. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

3. Claims 1-10 and 12-30 are rejected under 35 U.S.C. 103(a) as being unpatentable over LaMotta et al. (2003/0126018) in view of Sullivan (2003/0055754).

As per claim 1, LaMotta shows an apparatus for determining taxes that is configurable for local jurisdictions, comprising: a tax knowledge base, embodied in a computer system, wherein the tax knowledge base includes data pertaining to taxes in local jurisdictions (abstract, paragraph 14, Fig. 24); a tax rule base, embodied in a computer system, wherein the tax rule base includes one or more rules for applying taxes in local jurisdictions (abstract, paragraph 14, Fig. 24);

and a tax determination manager, embodied in a computer system, that is configured to determine a tax for a transaction using the tax knowledge base and the tax rule base (paragraph 215).

LaMotta does not explicitly disclose that the apparatus having an external tax service interface, embodied in a computer system, configured to interface to a third party tax service provider to perform tax computations for another local jurisdiction which is simultaneously applicable. “and wherein the tax rule base is configured to receive tax rules and data in an XML (Extensible Markup Language) format or an EDI (Electronic Data Interchange) format, thus enabling a third party provider, a tax professional, or an end user to enter the tax rules and data in a machine readable format without requiring programming”.

However, these features are known in the art, as evidenced by Sullivan. In particular, Sullivan suggests that the apparatus having an external tax service interface, embodied in a computer system, configured to interface to a third party tax service provider to perform tax computations for another local jurisdiction which is simultaneously applicable (See Sullivan, Page 4, Paragraph 0058; Page 5, Paragraph 0062) “and wherein the tax rule base is configured to receive tax rules and data in an XML (Extensible Markup Language) format or an EDI (Electronic Data Interchange) format, thus enabling a third party provider, a tax professional, or an end user to enter the tax rules and data in a machine readable format without requiring programming” (See Sullivan, Page 11, Paragraphs 0097-0101; Page 14, Paragraph 0131).

It would have been obvious to one of ordinary skill in the art at the time of the invention to have included the feature of Sullivan within the system of LaMotta with the motivation of providing a transaction tax compliance system that allows sellers or

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purchasers to calculate, record, and report the tax liabilities for transactions (See Sullivan, Page 1, Paragraph 0005).

As per claim 2, LaMotta shows a tax rules navigator that is used by the tax determination manager to navigate through rules to return the result or reference to a result for a tax determination process (paragraph 210). Given its broadest reasonable interpretation, the tax rules navigator is nothing more than software code that allows another component or process to navigate through the rules in a rules knowledge base. The tax determination manager of LaMotta must necessarily use similar software code to navigate through the rules in a rules knowledge base.

As per claim 3, LaMotta shows a tax rules navigator that can be used by processes of a given tax service component, including the tax determination manager and a tax administration manager (paragraph 210).

As per claim 6, LaMotta shows a record repository, wherein the record repository stores information relating to tax events and tax status (Fig. 17; paragraphs 15, 35).

As per claim 7, LaMotta shows a tax repository manager, wherein the tax repository manager is configured to store and retrieve tax events and tax status to and from the record repository (paragraph 101).

As per claim 8, LaMotta shows a tax configuration manager, wherein the tax configuration manager is configured to update the tax knowledge base and the tax rule base (paragraphs 203, 215).

As per claim 9, LaMotta shows a geographical model, wherein the geographical model is used to configure the geographical boundaries of various jurisdictions associated with different tax regimes (paragraphs 2, 12-15).

As per claim 10, a trading community model, wherein the trading community model represents various parties, sites and locations involved in tax operations in a standardized format (Fig. 1; paragraphs 12, 55).

As per claim 12, LaMotta shows a tax administration manager, wherein the tax administration manager determines an amount to be settled with a tax authority for a given tax and a calendar period specified by the tax authority (paragraphs 203-205, 215).

As per claim 13, LaMotta shows a tax administration manager, wherein, the tax administration manager interfaces with a payables system to enable the payment of a settlement amount determined by another process of the tax administration manager (paragraphs 100, 101).

As per claim 14, LaMotta shows a tax administration manager, wherein the tax administration manager provides a facility for reconciling the amounts in a record repository with that existing in an accounting system (paragraphs 62, 107, and 141).

As per claims 15 and 19, LaMotta shows a method and a computer-readable storage medium storing instructions that when executed by a computer cause the computer to perform a method for determining taxes for local jurisdictions, comprising: determining a set of local jurisdictions for the transaction (paragraph 14); accessing a tax rule base and a tax knowledge base (abstract, paragraph 14; Fig. 24); and calculating the tax for each jurisdiction in the set of local jurisdictions using one or more rules from the tax rule base and tax rate data from the tax knowledge base (paragraph 215).

LaMotta, does not explicitly disclose receiving a request to provide a tax for a transaction from a subscriber; using a third party service external to the system to perform tax computations for another local jurisdiction which is simultaneously applicable and returning the tax for each jurisdiction to the subscriber “base, wherein the tax rule base is configured to receive tax rules and data in an XML (Extensible Markup Language) format or an EDI (Electronic Data Interchange) format, thus enabling a third party provider, a tax professional, or an end user to enter the tax rules and data in a machine readable format without requiring programming”.

However, these features are known in the art, as evidenced by Sullivan. In particular, Sullivan suggests that the method having receiving a request to provide a tax for a

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transaction from a subscriber (See Sullivan, Page 4, Paragraph 0058; Page 5, Paragraph 0062); using a third party service external to the system to perform tax computations for another local jurisdiction which is simultaneously applicable and returning the tax for each jurisdiction to the subscriber (See Sullivan, Page 4, Paragraph 0058; Page 5, Paragraph 0062) base, wherein the tax rule base is configured to receive tax rules and data in an XML (Extensible Markup Language) format or an EDI (Electronic Data Interchange) format, thus enabling a third party provider, a tax professional, or an end user to enter the tax rules and data in a machine readable format without requiring programming” (See Sullivan, Page 11, Paragraphs 0097-0101; Page 14, Paragraph 0131).

It would have been obvious to one of ordinary skill in the art at the time of the invention to have included the feature of Sullivan within the system of LaMotta with the motivation of providing a transaction tax compliance system that allows sellers or purchasers to calculate, record, and report the tax liabilities for transactions (See Sullivan, Page 1, Paragraph 0005).

As per claims 16 and 20, LaMotta in view of Sullivan shows all the limitations of the respective parent claims 15 and 19. LaMotta also shows determining a taxable basis from a transaction (paragraph 12) and determining a tax rate from a tax knowledge base (paragraphs 210; Fig. 28). LaMotta in view of Sullivan, however, does not expressly show determining a tax status basis from a tax rule base and calculating a tax based on the taxable basis, the tax status basis, and the tax rate. Sullivan shows



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determining a tax status basis from a tax rule base 0 and calculating a tax, based on the taxable basis, the tax status basis, and the tax subscriber (See Sullivan, Page 4, Paragraph 0058; Page 5, Paragraph 0062).

It would have been obvious to one of ordinary skill in the art at the time of the invention to have included the feature of Sullivan within the system of LaMotta with the motivation of providing a transaction tax compliance system that allows sellers or purchasers to calculate, record, and report the tax liabilities for transactions (See Sullivan, Page 1, Paragraph 0005).

As per claims 17 and 21, LaMotta in view of Sullivan shows all the limitation of the respective parent claims 15 and 19. LaMotta also shows verifying that the subscriber is authorized to make a request (paragraph 112).

As per claims 18 and 22, LaMotta in view of Sullivan shows all the limitation of the respective parent claims 15 and 19. LaMotta also shows allowing a user to update the tax rule base and the tax knowledge base, wherein updating the tax rule base and the tax knowledge base provides current data for the method (paragraphs 203, 215).

As per claim 23, LaMotta shows a means for determining taxes that is configurable for local jurisdictions, comprising: a tax knowledge base means for providing tax rate data pertaining to taxes in local jurisdictions (abstract, paragraph 14;. Fig. 24); a tax rule base means for providing one or more rules for-applying taxes in

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local jurisdictions (abstract, paragraph 14; Fig. 24); and a tax determination manager means for determining a tax for a transaction using the tax knowledge base means and the tax rule base means (paragraph 215).

LaMotta does not explicitly disclose jurisdictions, wherein the tax rule base is configured to receive tax rules and data in an XML (Extensible Markup Language) format or an EDI (Electronic Data Interchange) format, thus enabling a third party provider, a tax professional, or an end user to enter the tax rules and data in a machine readable format without requiring programming” and an external tax service interface means for interfacing to third party tax service provider to perform tax computations for another local jurisdiction which is simultaneously applicable.

However, these features are known in the art, as evidenced by Sullivan. In particular, Sullivan suggests jurisdictions, wherein the tax rule base is configured to receive tax rules and data in an XML (Extensible Markup Language) format or an EDI (Electronic Data Interchange) format, thus enabling a third party provider, a tax professional, or an end user to enter the tax rules and data in a machine readable format without requiring programming (See Sullivan, Page 11, Paragraphs 0097-0101; Page 14, Paragraph 0131) ” and an external tax service interface means for interfacing to third party tax service provider to perform tax computations for another local jurisdiction which is simultaneously applicable (See Sullivan, Page 4, Paragraph 0058; Page 5, Paragraph 0062).

It would have been obvious to one of ordinary skill in the art at the time of the invention to have included the feature of Sullivan within the system of LaMotta with the

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motivation of providing a transaction tax compliance system that allows sellers or purchasers to calculate, record, and report the tax liabilities for transactions (See Sullivan, Page 1, Paragraph 0005).

As per claim 24, LaMotta shows all the limitations of this claim except a tax services request manager means for accessing the tax determination manager means upon receiving a tax request from a registered subscriber. Sullivan shows a tax services request manager means for accessing the tax determination manager means upon receiving a tax request from a registered subscriber (See Sullivan, Page 4, Paragraph 0058; Page 5, Paragraph 0062).

It would have been obvious to one of ordinary skill in the art at the time of the invention to have included the feature of Sullivan within the system of LaMotta with the motivation of providing a transaction tax compliance system that allows sellers or purchasers to calculate, record, and report the tax liabilities for transactions (See Sullivan, Page 1, Paragraph 0005).

As per claim 25, LaMotta shows an open subscription means that includes security and access protocols used by the tax services request manager means to control access to the tax determination manager means (paragraph 112).

As per claim 26, LaMotta shows a record repository means for storing information relating to tax events and tax status (Fig. 17; paragraphs 15, 35).

As per claim 27, LaMotta shows an apparatus that performs operations that need to be performed to meet the requirements of a local jurisdiction, comprising: a tax service comprising a number of service components within the tax service, including a tax determination manager (paragraph 215) and a tax administration manager (paragraph 101 ); and a number of utility components within the tax service, including, a geography model (paragraphs 2, 12-15), a knowledge base (abstract, paragraph 14, Fig. 24), and a tax rule base which includes one or more rules for applying taxes in local jurisdictions (abstract, paragraph 14, Fig. 24).

LaMotta does not explicitly disclose “jurisdictions, wherein the tax rule base is configured to receive tax rules and data in an XML (Extensible Markup Language) format or an EDI (Electronic Data Interchange) format, thus enabling a third party provider, a tax professional, or an end user to enter the tax rules and data in a machine readable format without requiring programming” and an external tax service interface means for interfacing to third party tax service provider to perform tax computations for another local jurisdiction which is simultaneously applicable.

However, these features are known in the art, as evidenced by Sullivan. In particular, Sullivan suggests jurisdictions, wherein the tax rule base is configured to receive tax rules and data in an XML (Extensible Markup Language) format or an EDI (Electronic Data Interchange) format, thus enabling a third party provider, a tax professional, or an end user to enter the tax rules and data in a machine readable format without requiring programming (See Sullivan, Page 11, Paragraphs 0097-0101;

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Page 14, Paragraph 0131) ” and an external tax service interface means for interfacing to third party tax service provider to perform tax computations for another local jurisdiction which is simultaneously applicable (See Sullivan, Page 4, Paragraph 0058; Page 5, Paragraph 0062).

It would have been obvious to one of ordinary skill in the art at the time of the invention to have included the feature of Sullivan within the system of LaMotta with the motivation of providing a transaction tax compliance system that allows sellers or purchasers to calculate, record, and report the tax liabilities for transactions (See Sullivan, Page 1, Paragraph 0005).

As per claim 28, LaMotta shows the limitation wherein service components can be broken down into a small number of well-defined processes to be executed by a tax service in a specific, pre-determined order to fulfill the requirements imposed by a tax authority of a given local jurisdiction (paragraphs 101-111).

As per claim 29, LaMotta shows the limitation wherein the tax rule base can accept rules for a given process of a service component to achieve a requisite result specified by a tax authority of a local jurisdiction (abstract, paragraph 14; Fig. 28).

As per claim 30, LaMotta discloses the apparatus further comprising a tax rules navigator that operates on the tax rule base and returns a result, or a reference to a result, for a process of a service component for a given local jurisdiction (abstract,

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paragraph 14; Fig. 28).

5. Claim 11 rejected under 35 U.S.C. 103(a) as being unpatentable over LaMotta et al (2003/0126018) in view of George (5,946,668).

As per claim 11, LaMotta shows all the limitations of this claim except the limitation wherein the tax administration manager determines the recoverability and the extent of recovery of a tax. George shows the limitation wherein the tax administration manager determines the recoverability and the extent of recovery of a tax (13 in Fig. 1 B; column 3, lines 43-51). It would have been obvious to a person, having ordinary skill in the art at the time of the invention to modify the apparatus of LaMotta by adding the ability for the tax administration manager to determine the recoverability and extent of recoverability of a tax as taught by George for purposes such as providing a robust tax calculation system that can accommodate a variety of common tax calculation needs.

### ***Response to Arguments***

6. Applicant's arguments filed on 12/22/08 with respect to claims 1-30 have been fully considered but they are not persuasive.

At pages 10-12 of the response filed on 12/22/08, Applicant's argues the followings:

(i) Neither LaMotta nor Sullivan discloses a tax service that is configured to receive tax rules and data in an XML (Extensible Markup Language) format thus enabling a third party provider, a tax professional, or an end user to enter the tax rules

and data in a machine readable format without requiring programming”.

With respect to Applicant’s arguments, the Examiner respectfully submitted that He relied upon the teaching of Sullivan (See Page 10; Paragraphs 0097-0101; Page 14; Paragraph 0131) which correspond to Applicant’s claimed feature. Therefore, Applicant argument is not persuasive and the rejection is hereby sustained.

In response, all of the limitations which Applicant disputes as missing in the applied references, including the features newly added in the 12/22/08 amendment, have been fully addressed by the Examiner as either being fully disclosed or obvious in view the teachings of LaMotta, Sullivan and George based on the logic and sound scientific reasoning of one ordinarily skilled in the art at the time of the invention, as detailed in the remarks and explanations given in the preceding sections of the present Office Action and in the prior Office Action, and incorporated herein. One cannot show nonobviousness by attacking references individually where the rejections are based on combinations of references. See *In re Keller*, 642 F.2d 413, 208 USPQ 871 (CCPA 1981); *In re Merck & Co.*, 800 F.2d 1091, 231 USPQ 375 (Fed. Cir.1986).

In addition, the test for obviousness is not whether the features of a secondary reference may be bodily incorporated into the structure of the primary reference; nor is it that the claimed invention must be expressly suggested in any one or all of the references. Rather, the test is what the combined teachings of the references would have suggested to those of ordinary skill in the art. See *In re Keller*, 642 F.2d 413, 208 USPQ 871 (CCPA 1981).

7. **THIS ACTION IS MADE FINAL.** Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the mailing date of this final action.

### **Conclusion**

8. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Vanel Frenel whose telephone number is 571-272-6769. The examiner can normally be reached on 6:30am-5:00pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Matthew S. Gart can be reached on 571-272-3955. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300. Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status



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information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Vanel Frenel/

Examiner, Art Unit 3687

March 13, 2009